

Project Validation Report

Name of Reviewers:

Pablo Rodríguez-Noriega (RRA Reviewer)

Andrew Mbogholi (Lead auditor)

Steve Ngapout (Trainee auditor)

Date of Review: 14/Feb/2023

Project Name: Solidaridad Uganda - Adoption of Agroforestry among smallholder coffee farmers under the Practice for Chance coffee program

Project Description:

The project involves Ugandan smallholder independent coffee producers who have recently begun the transition to agroforestry practices but do not have the technical resources and skills or finances to successfully operate a long-term agroforestry system.

The project aims to increase the quality and productivity of farmer output, adapt the farmland to build resilience to climate change, avoid deforestation, and reduce and sequester carbon. Majority of these smallholder farmers (participants) significantly lack the income, resources, and capacity to develop agroforestry projects by themselves. This is due to high poverty levels among farmers that ranges from 30 to 40%, with over 50% of family households having an income of <1 USD a day.

The Local partner (Solidaridad Eastern Central Africa - Uganda) provide farmers with agroforestry advice, capacity development and sensitization, (tree species) planting materials, and the necessary infrastructure for the implementation of the agroforestry practices. Farmers are expected to receive carbon credits from Acorn (Rabobank) which will allow them to afford the necessary materials needed for the long-term maintenance of their agroforestry system. The agroforestry system design incorporates the trees in coffee farms. Tree species included are *Cordia africana*, *Albizia coriaria*, *Artocarpus heterophyllus*, *Ficus natalensis*, *Mangifera indica*, *Persea americana*, and *Grevillia robusta*. The first trees were planted by the initial lead farmers in late 2017.

The project is carried out in Arua, Gulu, Kasese, Masaka, Mbale, Mityana, Mubende, and Nebbi districts of Uganda.

At the time of project validation, the total number of farmers who were registered in the project was 40,316 with a total area of 22,951 ha.

List of Principal documents reviewed (including list of sites visited and individuals/groups interviewed):

- Project ADD
- Laws/regulations/policies:

- National Adaptation Plan for the Agricultural Sector, 2018
- National Climate Change Act, 2021
- National Forestry and Tree Planting Act, 2003
- National Forestry Policy 2001
- The Data Protection and Privacy Act, 2019
- The Data Protection and Privacy Regulation, 2021
- Updated NDC of Uganda, 2022
- Agreements: Participant Agreement & Farmer consent form
- Land ownership documents
- Project Business Case
- Evidence of participants' training activities
- Project Council meetings minutes
- Participants' database
- Solidaridad Uganda registration document (legal entity)
- Solidaridad Human resource (employment) policy manual
- Farmer payments

Visited sites:

| Plot ID | Farmer ID | Plot Area (ha) | Sampling Day | District | Geolocation | |
|----------------------|----------------------|----------------|--------------|----------|-------------|-----------|
| | | | | | Latitude | Longitude |
| UG166322 - 236116 | UGABZ812_1 | 0.28 | 12/19/2023 | Mbale | 1.0705 | 34.2437 |
| UG166609 - 236978 | UGACA444_1 | 0.235 | 12/19/2023 | Mbale | 1.0698 | 34.2433 |
| UG169514 - 245693 | UGACH179_1 | 0.191 | 12/19/2023 | Mbale | 1.0714 | 34.2437 |
| UG166679 - 237188 | UGACA619_1 | 0.295 | 12/19/2023 | Mbale | 1.0699 | 34.2438 |
| UG051840 - 64646 | UGABG468_1 | 1.569 | 12/20/2023 | Masaka | -0.2926 | 31.8298 |
| UG050567 - 63376 | UGAAO006_1 | 2.107 | 12/20/2023 | Masaka | -0.2925 | 31.8308 |
| UG062842 - 77637 | UGAAU427_1 | 0.472 | 12/20/2023 | Masaka | -0.2921 | 31.8272 |
| UG062195 - 76991 | UGAAS612_1 | 0.443 | 12/20/2023 | Masaka | -0.2924 | 31.8283 |
| UG044638 - 57000 | PM_1972703549436_1 | 1.235 | 12/21/2023 | Mityana | 0.4619 | 32.0204 |
| UG045248 - 57619 | UGAAB162_1 | 0.517 | 12/21/2023 | Mityana | 0.4224 | 32.0215 |
| UG045245 - 57618 | UGAAB161_1 | 0.441 | 12/21/2023 | Mityana | 0.4622 | 32.0220 |
| UG044481 - 56831 | JM_1943784102458_1_0 | 0.356 | 12/21/2023 | Mityana | 0.4638 | 32.0205 |

List of individuals interviewed:

Solidaridad Uganda staff:

- Alex Amanya – Senior Project Manager
- Joan Chepkemboi – Data officer
- Racheal Birungi – Finance coordinator
- Christopher Amodo – Project Officer
- Audrey Grace – Project Monitoring and Evaluation officer

Project council members:

- Dan Gambwa – Secretary (Mbale)
- Batee Abubeka – Vice chairperson (Masaka)
- Dissan Mbuisa – Vice chairperson Project council (Greater Mubende, Kassanda & Mityana)
- Olivia Nambiro – Secretary Project council (Greater Mubende, Kassanda & Mityana)

Other stakeholders:

- Mwesigwa Nicholas – District Natural Resources Officer (Mityana)
- Samwel Wakinya – Chairperson Bushika Integrated Area Farmers’ cooperative (Mbale)
- Mutenya Philip – Opinion leader (local community spokesperson, Mbale)
- Agume Bless – Director Ndugu Farmers’ cooperative society (Masaka)

Promoter (Lead) Farmer:

- Benard Sankuye (Mityana)

Field Technician (Agronomist):

- Joseph Mabedi (Mbale)
- Andrew - Ndugu Farmers’ cooperative society (Masaka)

Project participants (interviewed and farm visited): confidential

Project participants (interviewed by telephone): confidential

Description of field visit:

| Activity | Location | Date/time |
|--|----------|-------------|
| Meeting with Solidaridad Uganda local staff and local stakeholders: <ul style="list-style-type: none"> ▪ Samwel Wakinya – Chairperson Bushika Integrated Area Farmers’ cooperative (Mbale). ▪ Solidaridad staff (Joan, Audrey & Joseph). | Mbale | 18 Dec 2023 |

| | | |
|--|---|-------------|
| <p>4 Farm visits:</p> <ul style="list-style-type: none"> ▪ UG166679 - 237188 ▪ UG166322 - 236116 ▪ UG166609 – 236978 ▪ UG169514 – 245693 | Farmers plots, Mbale district | 19 Dec 2023 |
| <p>Meeting with project council member and stakeholder</p> <ul style="list-style-type: none"> ▪ Dan Gambwa – Secretary (Mbale) ▪ Mutenya Philip – Opinion leader (local community spokesperson, Mbale) | Mbale town | 19 Dec 2023 |
| <p>Meeting with project council member and stakeholder</p> <ul style="list-style-type: none"> ▪ Batee Abubeka – Vice chairperson (Masaka) ▪ Agume Bless – Director Ndugu Farmers’ cooperative society (Masaka) ▪ Andrew Ndugu Agronomist for the cooperative society | Ndugu Farmers’ cooperative society, Masaka district | 20 Dec 2023 |
| <p>4 Farm visits:</p> <ul style="list-style-type: none"> ▪ UG050567 – 63376 ▪ UG051840 – 64646 ▪ UG062842 – 77637 ▪ UG062195 – 76991 | Farmers’ plots, Masaka district | 20 Dec 2023 |
| <p>4 Farm visits:</p> <ul style="list-style-type: none"> ▪ UG044638 - 57000 ▪ UG045248 - 57619 ▪ UG045245 - 57618 ▪ UG044481 - 56831 | Farmers’ plots, Mityana district | 21 Dec 2023 |
| <p>Meeting with project council member and stakeholder:</p> <ul style="list-style-type: none"> ▪ Dissan Mbuisa – Vice chairperson Project council (Greater Mubende, Kassanda & Mityana) ▪ Olivia Nambiro – Secretary Project council (Greater Mubende, Kassanda & Mityana) ▪ Mwesigwa Nicholas – District Natural Resources Officer (Mityana) <p>Conversation with Promoter farmer:</p> <ul style="list-style-type: none"> ▪ Benard Sankuye. | At Farm (UG045248 – 57619). | 21 Dec 2023 |
| <p>Review of the documents with Solidaridad Uganda staff. Closing meeting</p> | Solidaridad Uganda offices, Kampala. | 22 Dec 2023 |

Validation Opinion:

The local partner (Solidaridad Eastern and Central Africa – Solidaridad Uganda) has largely met the requirements of Acorn Framework. However, the local partner is required to address the 5 CARs and 3 NIRS for evaluation prior to a positive validation opinion.

Table 1. Summary of draft report on corrective actions

| Theme | CARs | NIRS | PCARs |
|-------------------------------------|----------|----------|----------|
| Eligibility | | | |
| Responsibilities | 5 | 1 | |
| Additionality | | | |
| Project Baselines | | | |
| Carbon benefits | | 1 | |
| Data handling | | | |
| Local partner eligibility checklist | | 1 | |
| Total | 5 | 3 | 0 |

Table 3– Summary of open Forward Actions (if any)

| Forward Action Requirement (FAR) | Description | Process to Resolve | Time Frame to be Closed By |
|---|------------------------------------|---|---|
| List the FAR number (and the CAR it relates to if not obvious) | <i>Describe the non-compliance</i> | <i>Describe how this is to be resolved and who the evidence should be submitted to for review</i> | <i>When should the FAR be closed by</i> |

Table 4– Assessments requested by reviewers from ADD and/or technical specification review process

| Relevant requirements within Framework or Methodology | Description of concern | Validator comments | Corrective actions (if any) | ACORN response | Resolved? |
|---|--|--|--|----------------|-----------|
| <p>Requirement 4.2.7 & 5.1.1</p> | <p>The Local Partner is a legal entity, whether NGO, local co-op or trader, that shall take responsibility for on-the-ground practices and adherence to the Acorn Framework throughout the duration of the project.</p> <p>The Local Partner is focused and has the organizational capability and ability to mobilize the necessary resources to develop the project (e.g. including access to seedlings, inputs, agronomic knowledge, monitoring and technical support). There is sufficient supply of seedlings, inputs, water and other required resources.</p> | <p>There is a proof that Solidaridad Uganda is legal entity authorized to work in Uganda as evidenced by the registration certificate. Solidaridad Uganda has the organizational capacity and ability to mobilize resources for the project based on the organizations’ history. However, during the farm visits, more than half of the sampled farmers are yet to receive tree seedlings under the project.</p> | <p>CAR 01/23</p> <p>The Local Partner has to justify the implementation of the project and how tree seedlings are, and will be, facilitated to the farmers.</p> | | |
| <p>Requirement 4.2.11</p> | <p>The Local Partner shall provide a formal Participant Agreement (“Project Implementation and Carbon Removal Unit Purchase Agreement”) for each project participant, including a consent for data sharing and confirmation of payment arrangements.</p> | <p>The local partner has developed a participant agreement and a consent form for data sharing to be signed by project participants. Four out of twelve visited farmers indicated that they did not sign the participants’ agreement. Not all participants are aware of the contents of the participant agreement as it is in English, a language that they do not fully understand.</p> | <p>CAR 02/23</p> <p>No evidence was gathered to confirm the fulfillment of the requirement. The Local partner shall demonstrate that participants have signed the agreements.</p> | | |
| <p>Requirement 4.2.12</p> | <p>The Local Partner shall be responsible for annual and traceable carbon benefit payments to the participants, as detailed in</p> | <p>Solidaridad Uganda has put a system in place for the payment of 80% of CRU’s revenues direct to farmers through mobile money.</p> | <p>CAR 03/23</p> <p>Although the project has not been verified CRUs</p> | | |

| Relevant requirements within Framework or Methodology | Description of concern | Validator comments | Corrective actions (if any) | ACORN response | Resolved? |
|---|--|--|--|----------------|-----------|
| | <p>the “Standard Terms to Project Implementation and Carbon Removal Unit Purchase”. At least 80% or more of the proceeds from CRU sales should accrue to participants as either cash payments or individual in-kind contributions. See Annex 7.4 for a list of in-kind contributions that may be used in Acorn projects and detail or cash payment criteria.</p> | <p>Participants are not fully aware of the level or income to expect from the CRU’s. Currently, the local partner has not included in-kind benefits as part of the payment. Interviews with participants indicated that some that received the money from the local partner it was not possible to know if the proceedings are related to CRU’s given this was not mentioned in mobile money transaction message. This was corroborated during the review of the documents and interview with local partner staff responsible with disbursement of payment to farmers. However, interviews with participants indicated that some received the money from the local partner but it was not possible to know if the proceedings are related to CRUs, given this was not mentioned in mobile money transaction message. This was corroborated during the review of the documents and interview with local partner staff responsible for the disbursement of payment to farmers.</p> | <p>have been issued and project participants have been paid. The local partner shall justify that payments are made in a transparent and traceable manner. Traceability shall be demonstrated from the CRUs generated to the final payment to the farmers. Transparency shall be demonstrated, including informing project participants.</p> | | |
| <p>Requirement 4.2.13</p> | <p>The Local Partner shall have a separate account or earmarked funds for the sole purpose of participant finance, separate to the Local Partner’s operational finances.</p> | <p>Interview with local partner representative indicated that there is a separate account for CRU’s different from the operational finances account. There was evidence that CRU’s were transferred to eligible participants through YO</p> | <p>NIRS 01/23 Local partner is required to provide evidence of the separate account or earmarked funds for</p> | | |

| Relevant requirements within Framework or Methodology | Description of concern | Validator comments | Corrective actions (if any) | ACORN response | Resolved? |
|---|---|---|--|----------------|-----------|
| | | mobile money transaction. However, it was not possible to confirm this during the evaluation as these details are at Nairobi where the regional headquarters for Solidaridad Eastern and Central Africa are located. | financing the participants. | | |
| Requirement 4.2.15 | The Local Partner should provide information in an applicable language and/or format that suits all participants and avoid discrimination of illiterate groups. | The participants agreements are in English language. Interview with participants indicated that not all of them understand English language thus not fully aware of the contents. Although the agreement is explained to farmers, they indicated that they have to accept what they are told despite not being sure if all the document is currently explained to them. | CAR 04/23 The local partner is required to provide evidence that information (including Participant agreement) is provided to participants in a language or format that they can easily understand. | | |
| Requirement 4.2.16 | The Local Partner should provide a stakeholder map to identify key communities, organizations, and local and national authorities that are likely to be affected by or have a stake in the project. The Local Partner is responsible for taking appropriate steps to inform these stakeholders about the project and seek their views, and secure approval where necessary. | The Local partner has conducted a stakeholder mapping where various stakeholders have been identified as shown in Part K of the ADD. During the field evaluation, interviewed stakeholders (e.g., government official and local community members, and project council members) indicated that they are aware (informed) of the project and that the local partner liaises with them regarding the project activities that are related to them. However, the information included in the ADD does not specify the name and contact of the | CAR 05/23 The ADD shall be updated and provided to the validation team, including all the available and updated information at the time of validation. Several important issues, not directly related to this requirement, have been identified during the visit that need | | |

| Relevant requirements within Framework or Methodology | Description of concern | Validator comments | Corrective actions (if any) | ACORN response | Resolved? |
|---|------------------------|--|---|----------------|-----------|
| | | <p>stakeholders. The document includes general information about each stakeholder type but does not include detailed info.</p> | <p>corrective actions for compliance with The Acorn Framework and Methodology. These will need to be corrected:</p> <ul style="list-style-type: none"> • Part K:Stakeholders' analysis shall be updated, identifying key stakeholders (public and private entities, communities, etc.) and including the required information by stakeholder in the corresponding table (Interest, Influence, Justification, Outcome, and Informed). • Part L: Reversal Risk Assessment to reflect the actual risk of logging by participants. Risk mitigation actions should be reviewed as well | | |

| Relevant requirements within Framework or Methodology | Description of concern | Validator comments | Corrective actions (if any) | ACORN response | Resolved? |
|---|--|---|---|----------------|-----------|
| | | | <ul style="list-style-type: none"> Project boundary (project area, project participants, etc.) and all the nonconformances identified in this Validation Report related to the ADD. <p>See also NIRS 02/23</p> <p>Note: this CAR related with the ADD has been included here because is the first requirement where an ADD issue has been identified in the Validation template, but not because its relationship with the specific requirement. The Validation report does not have a specific section for nonconformities related with the ADD.</p> | | |
| Requirement 4.9.2 | Acorn projects should review their reversal risks by making use of the reversal risk | The local partner has conducted a reversal risk assessment as included in the ADD (Part | NIRS 02/23 Part L (Reversal Risk | | |

| Relevant requirements within Framework or Methodology | Description of concern | Validator comments | Corrective actions (if any) | ACORN response | Resolved? |
|---|---|---|--|----------------|-----------|
| | <p>assessment (see Annex 7.8), and high-risk areas should be mitigated with appropriate actions and be monitored closely. At least every five years, Local Partners should reevaluate their reversal risks and report this to Acorn, who again submits this to the certifier for oversight.</p> | <p>L: Reversal Risk Assessment) where in each project phase drivers behind reversal risk have been identified, a risk level assigned, and a justification provided. A review of the reversal risk assessment in the ADD indicates that all identified risks were assigned a risk level of low apart from the risk of Change of land ownership and coverage, and Waning or short-lived local partner commitment. Mitigation actions have been proposed for these two risk types. Although the logging risk has been identified as low, 3 of the 12 visited farms indicated that they will harvest (log) the trees as soon as they mature. Interview with local partner staff indicated that they are aware that the risk assessment must be completed every 5 years.</p> | <p>Assessment) of the ADD shall be updated to reflect the actual risk of logging by participants. Risk mitigation actions should be reviewed as well (see also CAR 05/23).</p> | | |
| <p>Requirement 5.1.1</p> | <p>The Local Partner is able to collect and provide proof of participant’s identity.</p> | <p>During the farm evaluations not all farmers were able to provide proof of their identity to the validation team. Although the local partner had provided project identity card It was not fully possible to confirm the identity during the validation. However, interview with farmers and local partner indicated that participants identity information is available.</p> | <p>NIRS 03/23 Local partner is required to provide identity proof of the sampled participants.</p> | | |

Framework requirements to assess

Theme: Eligibility

Sub-theme: Eligible land

| Requirements 4.1.2 & 5.1.1 | |
|---|--|
| A. Requirement: | <p><u>4.1.2</u> <i>Acorn projects can provide evidence of land cover over the past five years from the project start date to prevent potential perverse incentives for tree planting. Evidence can be provided using satellite monitoring plot imagery or other forms of proof (e.g. oral or documented) that demonstrate that the land was not cleared prior to the project intervention with the intention to claim CRUs.</i></p> <p><u>5.1.1</u> <i>The Local Partner and participants confirms that no deforestation has taken place five years before the start of the project intervention (project baseline). If this cannot be confirmed, a description of the cause of the deforestation is provided, including the measures that have been taken to prevent deforestation from happening again.</i></p> |
| B. Guidance Notes for Validators | <ul style="list-style-type: none"> • Assess against 4.1.2 by sampling smallholder plots. Assess the evidence that was provided to ACORN to demonstrate that the land was not cleared prior to the project intervention. If: <ul style="list-style-type: none"> ○ The evidence was provided by satellite imagery that shows absence of trees in the smallholder land at T-5 (5 years prior to the smallholder joining the project), confirm that the satellite image used appears to match the smallholder land that it is ascribed to. ○ The evidence was provided through other forms of proof, assess the accuracy of this proof by e.g. speaking to the smallholder and their neighbours. • Assess an appropriate number of smallholder plots whose evidence was provided through non-satellite-imagery means, i.e. other forms of proof. • If the Local Partner confirms that deforestation has occurred 5 years prior to the start of project activities: <ul style="list-style-type: none"> ○ Confirm whether the deforestation was caused by the perverse incentive to later claim CRUs ○ Give opinion as to whether, based on the Local Partner’s mitigation measures, it is likely to occur again. |
| C. Findings (describe) | <p><i>Review of documents such as ADD, and T-5 analysis indicated that the local partner ensured that land was not deforested in the last five years. A verification was conducted and the farms that were confirmed as been deforested were not included in the project. The information on deforestation was also corroborated through interviews with sampled participants (smallholders) who confirmed that deliberate deforestation has not occurred</i></p> |

| | | | |
|---|--|-----------------------------|------------------------------|
| | <i>in the project farms. This was also noted through observations during field visits.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Sub-theme: Eligible project interventions

| Requirement 4.1.4 | | | |
|---|--|-----------------------------|------------------------------|
| A. Requirement: | <i>Acorn projects should contribute to the enhancement and/or restoration of degraded, damaged or destroyed land, and improve land use activities.</i> | | |
| B. Guidance Notes for Validators | <ul style="list-style-type: none"> Give your opinion on whether activities are taking place, and/or have taken place, on land that is degraded, damaged or destroyed or existing cropland. Give your opinion on whether you believe that the activities being employed by the project participants will enhance/improve the land. This may be assessed during visits to project sites and discussions with project participants and staff of the local coordinating organisation. | | |
| C. Findings (describe) | <i>The project activities are mainly undertaken in smallholders land which is also used for crop production. The project intends to improve the land use activities by introducing diversity of tree species at the farms. This was confirmed through observations at the farms and interviews at the farms, where participants indicated that they will be empowered by the agroforestry project to improve their land usage.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 4.1.5 | | | | |
|---|---|---|-----------------------------|------------------------------|
| A. Requirement: | <i>Acorn projects should strive to not contribute, or to do their utmost to avoid, environmental or (agricultural) biodiversity harm (e.g. reduction of long-term food security, water pollution, deforestation, soil erosion). All potential negative effects are identified, mitigated and monitored. These negative effects are detailed in annual reports to Acorn and the certifier.</i> | | | |
| B. Guidance Notes for Validators | <ul style="list-style-type: none"> • Give opinion as to whether you believe the project activities will result in environmental or biodiversity harm. Information can be gathered from site visits where project activities are currently being undertaken. • Where potential negative effects have been identified, do you believe the mitigating actions will be sufficient to reasonably mitigate any harm? Are the appropriate people (e.g. farmers and/or coordinating organisation) appropriately aware of these mitigating actions, how to undertake them and monitor the outcomes? • Are project staff aware of the need to report any negative effects to Acorn on an annual basis? | | | |
| C. Findings (describe) | <p><i>Review of the ADD indicated that the local partner has identified impacts of the project. For instance, one potential negative impact identified is the effect of overcrowding of shade trees, that may lead to increases in pest outbreaks. The local partner mitigates this through inclusion of integrated mandatory pest and management practices in farmer training.</i></p> <p><i>The local partner has provided an annual report (Annual Report Number: 01 Reporting Period: [06/2022 – 06/2023] section 5.2 Ecosystem Monitoring) that indicates monitoring for agricultural biodiversity will be detailed in 3rd annual report. Interviews with Solidaridad Uganda staff involved in the project demonstrated that they are aware to report any negative effects to Acorn annually. So far, there was no negative effect that has been noted.</i></p> | | | |
| D. Conformance | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes <input checked="" type="checkbox"/></td> <td style="width: 33%; text-align: center;">No <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">N/A <input type="checkbox"/></td> </tr> </table> | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> | | |
| E. Corrective Actions (describe) | None | | | |
| F. Acorn's Response (if applicable) | N/A | | | |
| G. Status (if applicable) | N/A | | | |
| H. Forward Actions (describe, if applicable) | None | | | |
| I. Other | N/A | | | |

| Requirement 4.1.6 | |
|---|--|
| A. Requirement: | <i>Acorn projects should demonstrate that the project intervention increases, or at least does not detriment, the impact KPIs which measure project performance on social, economic and environmental benefits, and that the KPIs are measured over a period that is of sufficient length to provide an adequate representation of the long-term impact of the project intervention.</i> |
| B. Guidance Notes for Validators | With a better view of the local context, and reading KPIs specified in the ADD, |

| | | | |
|---|--|-----------------------------|------------------------------|
| | <p>is there any reason to believe that the project are having, or will have, a detrimental effect?</p> <p>Check whether a monitoring plan has been created to monitor the long-term effect of project activities and is likely to be effective and fully implemented:</p> <ul style="list-style-type: none"> Assess the level of understanding of project staff and participating communities of the monitoring system and ensure that there are responsibilities for monitoring are matched by sufficient capacity Are the selected indicators (covering all aspects of monitoring) SMART? I.e. Specific, Measurable, Achievable, Relevant and Time-bound? Do the selected indicators properly measure impacts of the project or are they only able to measure inputs/activities? <p>Are communities effectively involved in monitoring and do they understand their role?</p> | | |
| C. Findings (describe) | <p><i>The agroforestry project interventions are set to improve on the impacts as identified in the ADD (e.g., on Food security/nutritional intake, Farmer access to resources, Biodiversity on farms, Farmer financial state, and Gender equality). The local partner has put in place a monitoring system where during the third year of the project these impacts (indicators) will be measured. Interview with project staff and participants indicated that they are involved and are aware of the participatory monitoring of the indicators.</i></p> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 4.1.7 | |
|---|---|
| A. Requirement: | <p><i>Acorn projects should plant tree species that are native or naturalized, and draw on local and expert knowledge for agroforestry designs. Naturalized species will only be integrated into the design if:</i></p> <ol style="list-style-type: none"> <i>a. There are livelihood benefits that make the use of the species preferable to any alternative native species.</i> <i>b. The use of the species will not have a negative impact on biodiversity or other provision of key ecosystem services in the project and surrounding areas.</i> |
| B. Guidance Notes for Validators | <p>Please give opinion as to whether tree species being planted meet these criteria. This can be checked using a number of sources:</p> <ul style="list-style-type: none"> Visual observations of local tree-growing practices |

| | | | | | | | |
|---|--|-----|-------------------------------------|-----|--------------------------|-----|--------------------------|
| | <ul style="list-style-type: none"> Discussions with communities and project staff Discussions with local experts (forestry and biodiversity experts) <p>Published information (refer to this in the validation report if used)</p> <p>Through interviews with Local Partner and participants, assess whether Local Partner promotes use of native species in agroforestry systems.</p> | | | | | | |
| C. Findings (describe) | <p><i>All tree species that are being promoted by Solidaridad Uganda in the agroforestry project are either native or naturalized. Examples of the tree species include Cordia africana, Albizia coriaria, Artocarpus heterophyllus, Ficus natalensis, Mangifera indica, Persea americana, and Grevillia robusta. During the field visit, these tree species were observed to be occurring in the project areas. These tree species provide various benefits to the livelihood of the farmers (e.g., provision of shade for coffee crop thus improved yields, improvement of soil fertility, fruits (nutrition), and improved financial income). Although not all project participants have received tree species from the project, it was observed that all farmers have trees in their farms, notably the species that are promoted by local partner. The tree species Cordia africana is native to Africa</i></p> <p><i>(https://apps.worldagroforestry.org/treedb/AFTPDFS/Cordia_africana.PDF), while others occur naturally e.g., Albizia coriaria. (https://apps.worldagroforestry.org/usefultrees/pdflib/Albizia_coriaria_UGA.pdf)</i></p> | | | | | | |
| D. Conformance | <table border="1"> <tr> <td>Yes</td> <td><input checked="" type="checkbox"/></td> <td>No</td> <td><input type="checkbox"/></td> <td>N/A</td> <td><input type="checkbox"/></td> </tr> </table> | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> | N/A | <input type="checkbox"/> |
| Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> | N/A | <input type="checkbox"/> | | |
| E. Corrective Actions (describe) | None | | | | | | |
| F. Acorn's Response (if applicable) | N/A | | | | | | |
| G. Status (if applicable) | N/A | | | | | | |
| H. Forward Actions (describe, if applicable) | None | | | | | | |
| I. Other | N/A | | | | | | |

Sub-theme: Participant eligibility

| Requirement 5.1.1 | |
|------------------------|--|
| A. Requirement: | <p><i>Participant eligibility checklist:</i></p> <ul style="list-style-type: none"> <i>Participants are not structurally dependent on permanent hired labor, and manage their land mainly by themselves with the help of their families.</i> <i>The cultivated land of participants does not exceed 10 ha and are not on wetlands</i> <i>The participant, with the assistance of the Local Partner, has the ability to mobilize the necessary resources to implement the project.</i> |

| | | | |
|---|---|-----------------------------|------------------------------|
| | <p>- <i>The participant can allow reliable data to be collected for the project (i.e. GPS polygons, phone numbers, other KYC data).</i></p> | | |
| B. Guidance Notes for Validators | Assess the above eligibility criteria through sampled visits to participants' plots and interviews/participatory meetings. | | |
| C. Findings (describe) | <p><i>All sampled farmers do not depend primarily on permanent hired labor. These farmers mainly use family labour for farm production activities. Few farmers occasionally use casual workers in coffee farms during peak season. A review of the farm polygons provided, and field visits indicated that all participating farms were less than 10 ha and are not on wetlands. Interviews with the farmers indicated that they could implement the project. This was confirmed as farmers demonstrated their willingness to source tree species (and plant) even while they wait for the Local partner to supplement their efforts through the Agroforestry project. All sampled farmers allowed required data to be collected from them.</i></p> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Requirement 5.1.1

| | |
|---|--|
| A. Requirement: | <i>The participant is aware that their decision to participate in the project is entirely voluntary.</i> |
| B. Guidance Notes for Validators | <p>Through interviews with participants, assess whether participants have entered into the project freely and without coercion.</p> <p>Assess whether participants were informed of the nature of the carbon project, their rights and responsibilities before formally entering into the project.</p> |
| C. Findings (describe) | <i>All interviewed farmers confirmed that they have freely joined the project. 10 out of 12 visited farmers demonstrated that they are fully aware of the carbon project.</i> |

| | | | |
|---|---|-----------------------------|------------------------------|
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Theme: Responsibilities (Eligible Stakeholders)

Sub-theme: Smallholder farmer

| Requirement 4.2.1 | | | |
|---|---|-----------------------------|------------------------------|
| A. Requirement: | <i>Acorn projects shall exclusively emphasize agroforestry practices at the smallholder or community level, where clear land tenure has been agreed upon and understood by the individual(s) involved, either by means of formal titling, informal titling and/or land mapping.</i> | | |
| B. Guidance Notes for Validators | <p>When visiting sample smallholder sites, confirm that the:</p> <ul style="list-style-type: none"> land type being operated on is either smallholder or community land individuals applying ACORN activities on that land have relevant land tenure. <p>Evidence for relevant land tenure should be held by the Local Partner and can be requested by the validator. Land tenure should be meet the definition and one of the criteria set out by 5.1.3 of the ACORN Framework.</p> <p>Local Partner staff should be able to explain how they check land tenure of prospective participants.</p> | | |
| C. Findings (describe) | <i>During the farm visits, it was noted that various methods of land ownership are present in the project area. These include informal titling (farmers own land by inheritance from parents/clan), purchased land (owned by agreement between seller and buyer), and formal titles. Not all farmers were able to produce land tenure documentation during the field visit. However, through interviews with farmers it was noted that most of the land is inherited. An example of a sale agreement was noted in one of the sampled farms.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |

| | |
|---|--|
| F. Acorn's Response (if applicable) | N/A |
| G. Status (if applicable) | N/A |
| H. Forward Actions (describe, if applicable) | None |
| I. Other | <i>The types of land ownership of project farmers are accepted by Ugandan law. However, for customary land the project participants must have Certificates of Customary Ownership (as required by law). These certificates were not available during the visit and to get this documents is a process that takes time. The validation team did not find a risk regarding land tenure, but this will need to be reviewed during the verification process to confirm the traceability of the CRUs.</i> |

Requirement 4.2.2

| | | | |
|---|---|-----------------------------|------------------------------|
| A. Requirement: | <i>Acorn projects shall involve individual farmers ("participants") with up to ten hectares (ha) of cultivated land to guarantee Acorn's emphasis on smallholder farmers alone.</i> | | |
| B. Guidance Notes for Validators | Prior or during the site visit, the validator can check that the areas of sampled project sites are less than 10ha via the remote-sensing polygons previously obtained by ACORN. If, when visiting the site, the boundary of the polygon appears to map appropriately onto the boundary of the smallholder's land, then the smallholder's land is likely less than 10 ha. | | |
| C. Findings (describe) | <i>A review of the farm polygons provided, and field evaluation of the sampled plots indicated that the participating farms were less than 10 ha.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Requirement 4.2.3

| | |
|------------------------|---|
| A. Requirement: | <i>Acorn projects shall have a defined project council governance structure at the start of a project intervention, in which participants or community groups collectively, (i) nominate project representatives who have the capacity to operate on their behalf, and (ii) determine a decision-making mechanism for the project council. At a minimum, project councils should be organized twice per year.</i> |
|------------------------|---|

| | | | |
|---|---|-----------------------------|------------------------------|
| B. Guidance Notes for Validators | <p>Assess whether a project council has been established and actively engaged in by project participants. This includes confirming that members of the project council were chosen fairly by participants. This may be done through:</p> <ul style="list-style-type: none"> Records/minutes/photographs of community meetings and training workshops etc. Project staff able to demonstrate that they are familiar with the communities/target groups and able to interact with them easily through meetings facilitated during the validation. Participants are aware who their Lead Farmer is, and feel able to communicate with them on matters relating to the project. Lead Farmers are aware of their responsibilities and feel able to actively represent the needs of the participants in project council meetings. | | |
| C. Findings (describe) | <p><i>The local partner has put in place a project council in line with the Acorn requirement. The project council includes Solidaridad Uganda representative, and farmers' representatives. The project council meets twice a year to discuss project progress. Interviews with project council members indicated that meetings were done. The farmers representatives were chosen by participant. There was documented evidence of project council activities.</i></p> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 4.2.4 | |
|---|--|
| A. Requirement: | <p><i>Acorn projects shall not exclude participants on the basis of gender, age, income or social status, ethnicity or religion, or any other discriminatory basis, and shall onboard participants in chronological order of registration.</i></p> |
| B. Guidance Notes for Validators | <ul style="list-style-type: none"> Can check through interviews with community members, particularly through interviews with vulnerable/marginalised communities. Local Partner staff should be able to describe their process for selecting new participants should the rate of participants wishing to join the project exceed the onboarding rate of the project. |
| C. Findings (describe) | <p><i>Interview of the sampled farmers and Solidaridad staff involved in the project indicated that there is no discrimination of any kind in the project activities. The project participants including members of the council comprise of both male and female. Farmers are onboarded as they registered.</i></p> |

| | | | |
|---|---|-----------------------------|------------------------------|
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 4.2.5 | | | |
|---|--|-----------------------------|------------------------------|
| A. Requirement: | <i>Acorn projects shall not employ workers below the ILO minimal age convention on child labor</i> | | |
| B. Guidance Notes for Validators | Confirm through interviews with community members and Local Partner staff that there is no evidence of employees below the ILO minimal age. | | |
| C. Findings (describe) | <i>Solidaridad Uganda has in place policy that does not allow child labour. Interview with sampled farmers indicated that children below the ILO minimum are not involved in farm activities. Some children help their parents (at their farms) to pick cherry only during non-school days. No children were observed to be working at the farms during the field visit.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 4.2.6 | |
|--------------------------|--|
| A. Requirement: | <i>Acorn projects should strive to not harm or negatively influence local communities (e.g. reinforce gender inequalities). Where negative socioeconomic impacts are identified, these will be reported, mitigated and monitored to Acorn and the certifier.</i> |

| | | | |
|---|---|-----------------------------|------------------------------|
| B. Guidance Notes for Validators | <ul style="list-style-type: none"> Give opinion as to whether you believe the project activities or governance structures will negatively influence local communities. Where potential negative effects have been identified, do you believe the mitigating actions will be sufficient to reasonably mitigate any harm? Are the appropriate people (e.g. farmers and/or coordinating organisation) appropriately aware of these mitigating actions, how to undertake them and monitor the outcomes? | | |
| C. Findings (describe) | <p><i>The Solidaridad Uganda agroforestry project is not designed to cause harm to the local communities. The local partner has included as one of the indicators Gender equality where project activities are geared also to empower women. The governance structure (project council) includes women. There are no negative socioeconomic impacts that have been reported. Interview with local partner staff indicated that any negative impact that will be identified shall be mitigated and communicated to Acorn. Interview with local community stakeholders (e.g., Ndugu farmers' Cooperative Society) and farmers indicated that the project will positively impact the community through improved income resulting from CRUs, and increased crop yields (coffee and fruit trees). During the validation exercise, the sampled farmers were yet to fully enjoy the socioeconomic benefits of the project as not all of them have established trees under the program.</i></p> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Sub-theme: Local Partner

| Requirements 4.2.7 & 5.1.1 | |
|----------------------------|---|
| A. Requirement: | <p><u>4.2.7</u> <i>The Local Partner is a legal entity, whether NGO, local co-op or trader, that shall take responsibility for on-the-ground practices and adherence to the Acorn Framework throughout the duration of the project.</i></p> <p><u>5.1.1</u> <i>The Local Partner is focused and has the organizational capability and ability to mobilize the necessary resources to develop the project (e.g. including access to seedlings, inputs, agronomic knowledge, monitoring and technical support).</i></p> |

| | | | |
|---|---|--|------------------------------|
| | <i>There is sufficient supply of seedlings, inputs, water and other required resources.</i> | | |
| B. Guidance Notes for Validators | <ul style="list-style-type: none"> • Request relevant legal documentation to confirm status of Local Partner • Perform interviews with Local Partner staff to confirm that they understand and are comfortable the length of commitment that they are forming with ACORN and, indirectly, the Plan Vivo Foundation • Check that the Local Partner has sufficient capacity to fulfil their responsibilities within the project. Organizational, administrative and technical capacity may be demonstrated through: <ul style="list-style-type: none"> ○ A record of managing other projects - especially those involving the receipt, safeguarding and management of funds and disbursement of these to smallholders/community groups ○ Project staff who can explain the legal status of the organisation and its management and financial structure i.e. how funds will be held and transferred – backed up by evidence of setting up bank accounts and record-keeping systems etc. ○ Discussions with project staff who should be able to define clearly who is responsible for the provision of technical support ○ Interviews with project staff to demonstrate that they are familiar with the content of project ADD e.g. species to be planted, spacing requirements, management systems and any potential issues ○ The views of others who have worked with the organisation in the past (such as government, other project partners or other NGOs) ○ A visibly efficient and functioning office with all necessary staff | | |
| C. Findings (describe) | <p><i>There is a proof that Solidaridad Uganda is legal entity authorized to work in Uganda as evidenced by the registration certificate. The local partner has been working in the project area for the past 9 years.</i></p> <p><i>Solidaridad Uganda has the organizational capacity and ability to mobilize resources for the project based on the organizations' history. However, during the farm visits, more than half of the sampled farmers are yet to receive tree seedlings under the project.</i></p> | | |
| D. Conformance | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | <p>CAR 01/23</p> <p><i>The Local Partner has to justify the implementation of the project and how tree seedlings are, and will be, facilitated to the farmers..</i></p> | | |
| F. Acorn's Response (if applicable) | <i>(To be filled out by the Project Coordinator)</i> | | |
| G. Status (if applicable) | <i>Outstanding</i> | | |
| H. Forward Actions (describe, if applicable) | <i>(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)</i> | | |
| | Forward Action | Why Unresolved | How to resolve |
| | | | |

| | |
|-----------------|--|
| I. Other | <i>(To be filled out by the Validator)</i> |
|-----------------|--|

| Requirement 4.2.10 | | |
|---|--|--|
| A. Requirement: | <i>The Local Partner shall comply with GDPR or local data and privacy regulations. For more details on data integrity, see Section 4.10 and the Partnership Agreement.</i> | |
| B. Guidance Notes for Validators | Confirm that the Local Partner has an internal privacy policy. Check Local Staff's knowledge of this policy by e.g. asking how they would handle a hypothetical scenario regarding a participant's data. | |
| C. Findings (describe) | <i>Interview with local partner indicated that Solidaridad Uganda complies with data privacy of all participants. For instance, not all information regarding the participants can be easily shared as evidenced in the ADD where some information is "Concealed for data protection purposes". During document review it was evident that the local partner staff are aware of Solidaridad privacy statement that refers to General Data Protection Regulation (GDPR), and legal requirements where personal data is concerned.</i> | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | |
| F. Acorn's Response (if applicable) | N/A | |
| G. Status (if applicable) | N/A | |
| H. Forward Actions (describe, if applicable) | None | |
| I. Other | N/A | |

| Requirement 4.2.11 | |
|---|---|
| A. Requirement: | <i>The Local Partner shall provide a formal Participant Agreement ("Project Implementation and Carbon Removal Unit Purchase Agreement") for each project participant, including a consent for data sharing and confirmation of payment arrangements.</i> |
| B. Guidance Notes for Validators | <p>Randomly sample participants and request their Participant Agreement to confirm that one has been signed. Through conversations with the participant, check that they:</p> <ul style="list-style-type: none"> • Have access to the agreement in an accessible language and format • Understand and are happy with their key responsibilities <p>If participants are yet to sign agreements, check that prospective participants will be happy with the above bullet points and that there is a plan in place for participants to sign agreements</p> |
| C. Findings (describe) | <i>The local partner has developed a participant agreement and a consent form for data sharing to be signed by project participants. Four out of twelve visited farmers indicated that they did not sign the participants' agreement. Not all</i> |

| | | | |
|---|--|--|------------------------------|
| | <i>participants are aware of the contents of the participant agreement as it is in English, a language that they do not fully understand.</i> | | |
| D. Conformance | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | CAR 02/23 <i>No evidence was gathered to confirm the fulfillment of the requirement. The Local partner shall demonstrate that participants have signed the agreements.</i> | | |
| F. Acorn's Response (if applicable) | <i>(To be filled out by the Project Coordinator)</i> | | |
| G. Status (if applicable) | <i>Outstanding</i> | | |
| H. Forward Actions (describe, if applicable) | <i>(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)</i> | | |
| | Forward Action | Why Unresolved | How to resolve |
| | | | |
| I. Other | <i>(To be filled out by the Validator)</i> | | |

| Requirement 4.2.12 | |
|---|---|
| A. Requirement: | <p><i>The Local Partner shall be responsible for annual and traceable carbon benefit payments to the participants, as detailed in the "Standard Terms to Project Implementation and Carbon Removal Unit Purchase". At least 80% or more of the proceeds from CRU sales should accrue to participants as either cash payments or individual in-kind contributions. See Annex 7.4 for a list of in-kind contributions that may be used in Acorn projects and detail or cash payment criteria.</i></p> <p><i>The project coordinator ensures that payments are made in a transparent and traceable manner.</i></p> |
| B. Guidance Notes for Validators | <p>Confirm with participants, through interviews or participatory meetings, that:</p> <ul style="list-style-type: none"> • They are happy with the types of payments being offered by the project, including in-kind contributions if relevant. • Are aware of the approximate level of income that they might expect from the project (due to ACORN's nature, the exact amount will be difficult to know, but evidence of extreme expectations from participants may be of concern and should be noted). • Understand that payments are conditional upon the sale of CRUs and therefore are not guaranteed. • Discuss with a small sample of households from different socio-economic groups to determine their level of understanding of the benefits they are likely to get from the project. <p>Confirm that the Local Partner:</p> |

| | <ul style="list-style-type: none"> • Has an appropriate system for disbursing and recording payments to project participants. • Is aware of the limit on income from CRU sales that they can claim for operational costs and are happy with this limit. | | | | | | |
|---|---|------------------------------|--|------------------------------|--|--|--|
| C. Findings (describe) | <p><i>Solidaridad Uganda has put a system in place for the payment of 80% of CRU's revenues direct to farmers through mobile money. Participants are not fully aware of the level or income to expect from the CRU's. Currently, the local partner has not included in-kind benefits as part of the payment.</i></p> <p><i>Interviews with participants indicated that some that received the money from the local partner it was not possible to know if the proceedings are related to CRU's given this was not mentioned in mobile money transaction message. This was corroborated during the review of the documents and interview with local partner staff responsible with disbursement of payment to farmers.</i></p> <p><i>However, interviews with participants indicated that some received the money from the local partner but it was not possible to know if the proceedings are related to CRUs, given this was not mentioned in mobile money transaction message. This was corroborated during the review of the documents and interview with local partner staff responsible for the disbursement of payment to farmers.</i></p> | | | | | | |
| D. Conformance | <table border="1"> <tr> <td>Yes <input type="checkbox"/></td> <td>No <input checked="" type="checkbox"/></td> <td>N/A <input type="checkbox"/></td> </tr> </table> | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> | | | |
| Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> | | | | | |
| E. Corrective Actions (describe) | <p>CAR 03/23</p> <p><i>Although the project has not been verified CRUs have been issued and project participants have been paid. The local partner shall justify that payments are made in a transparent and traceable manner. Traceability shall be demonstrated from the CRUs generated to the final payment to the farmers. Transparency shall be demonstrated, including informing project participants.</i></p> | | | | | | |
| F. Acorn's Response (if applicable) | <i>(To be filled out by the Project Coordinator)</i> | | | | | | |
| G. Status (if applicable) | <i>Outstanding</i> | | | | | | |
| H. Forward Actions (describe, if applicable) | <p><i>(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)</i></p> <table border="1"> <thead> <tr> <th>Forward Action</th> <th>Why Unresolved</th> <th>How to resolve</th> </tr> </thead> <tbody> <tr> <td> </td> <td> </td> <td> </td> </tr> </tbody> </table> | Forward Action | Why Unresolved | How to resolve | | | |
| Forward Action | Why Unresolved | How to resolve | | | | | |
| | | | | | | | |
| I. Other | <i>(To be filled out by the Validator)</i> | | | | | | |

Requirement 4.2.13

| | |
|---|--|
| A. Requirement: | <i>The Local Partner shall have a separate account or earmarked funds for the sole purpose of participant finance, separate to the Local Partner's operational finances.</i> |
| B. Guidance Notes for Validators | <i>Request evidence of such an account.</i> |

| | | | |
|---|---|--|------------------------------|
| C. Findings (describe) | <i>Interview with local partner representative indicated there is a separate account for CRU's different from the operational finances account. There was evidence that CRU's were transferred to eligible participants through YO mobile money transaction. However, it was not possible to confirm this during the evaluation as these details are at Nairobi where the regional headquarters for Solidaridad Eastern and Central Africa are located.</i> | | |
| D. Conformance | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | NIRS 01/23 <i>Local partner is required to provide evidence of the separate account or earmarked funds for financing the participants.</i> | | |
| F. Acorn's Response (if applicable) | <i>(To be filled out by the Project Coordinator)</i> | | |
| G. Status (if applicable) | <i>Outstanding</i> | | |
| H. Forward Actions (describe, if applicable) | <i>(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)</i> | | |
| | Forward Action | Why Unresolved | How to resolve |
| | | | |
| I. Other | <i>(To be filled out by the Validator)</i> | | |

| Requirement 5.1.1 | | | |
|---|---|-----------------------------|------------------------------|
| A. Requirement: | <i>The project coordinator ensures that mobile payments to participants are either already possible or there are no foreseeable obstacles for this in the near future.</i> | | |
| B. Guidance Notes for Validators | <i>Check the systems that are being proposed by the project and make an assessment of whether these are fully functional already or whether they can be made functional when required. Are communities/producers aware of the system and do they understand it? Are documents and materials readily available to producers/communities?</i> | | |
| C. Findings (describe) | <i>Mobile money payment is already possible in Uganda with services such as Yo! Payment and M-Pesa. All mobile phone users are eligible for registration in these platforms meaning that they can receive money through their phones.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |

| | |
|----------|-----|
| I. Other | N/A |
|----------|-----|

| Requirement 4.2.14 | | | | |
|---|--|---|-----------------------------|------------------------------|
| A. Requirement: | <i>The Local Partner should be aware of local, national and international laws and regulations, align project activities to comply accordingly, and integrate proper employment law.</i> | | | |
| B. Guidance Notes for Validators | <p>Keep a look out for any illegal activities that the Local Partner may be engaging in, whether in the capacity of coordinating the ACORN project or otherwise.</p> <p>Through interviews with Local Partner staff, assess their awareness of relevant laws and regulations.</p> | | | |
| C. Findings (describe) | <i>There was no evidence that the local partner is involved in illegal activities. Interviews with the project staff indicated that they are aware of (and follow) local and applicable international laws.</i> | | | |
| D. Conformance | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes <input checked="" type="checkbox"/></td> <td style="width: 33%; text-align: center;">No <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">N/A <input type="checkbox"/></td> </tr> </table> | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> | | |
| E. Corrective Actions (describe) | None | | | |
| F. Acorn's Response (if applicable) | N/A | | | |
| G. Status (if applicable) | N/A | | | |
| H. Forward Actions (describe, if applicable) | None | | | |
| I. Other | N/A | | | |

| Requirement 4.2.15 | | | | |
|---|--|------------------------------|--|------------------------------|
| A. Requirement: | <i>The Local Partner should provide information in an applicable language and/or format that suits all participants and avoid discrimination of illiterate groups.</i> | | | |
| B. Guidance Notes for Validators | <p>Check that the materials that participants should be able to access are in an appropriate language and/or format. Materials that can be requested include:</p> <ul style="list-style-type: none"> • Participant Agreement • Relevant Standard Operating Procedures or support documents • Information on process for submitting grievances • Information or leaflets on Project Council meetings or meeting outputs/minutes | | | |
| C. Findings (describe) | <i>The participants agreements are in English language. Interview with participants indicated that not all of them understand English language thus not fully aware of the contents. Although the agreement is explained to farmers, they indicated that they have to accept what they are told, despite not being sure if all the document is currently explained to them.</i> | | | |
| D. Conformance | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">Yes <input type="checkbox"/></td> <td style="width: 33%; text-align: center;">No <input checked="" type="checkbox"/></td> <td style="width: 33%; text-align: center;">N/A <input type="checkbox"/></td> </tr> </table> | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> |
| Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> | | |

| E. Corrective Actions (describe) | CAR 04/23 <i>The local partner is required to provide evidence that information (including Participant agreement) is provided to participants in a language or format that they can easily understand.</i> | | | | | | | |
|---|--|----------------|----------------|----------------|--|--|--|--|
| F. Acorn's Response (if applicable) | <i>(To be filled out by the Project Coordinator)</i> | | | | | | | |
| G. Status (if applicable) | <i>Outstanding</i> | | | | | | | |
| H. Forward Actions (describe, if applicable) | <i>(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)</i> | | | | | | | |
| | <table border="1"> <thead> <tr> <th data-bbox="483 622 638 689">Forward Action</th> <th data-bbox="638 622 1005 689">Why Unresolved</th> <th data-bbox="1005 622 1436 689">How to resolve</th> </tr> </thead> <tbody> <tr> <td data-bbox="483 689 638 728"> </td> <td data-bbox="638 689 1005 728"> </td> <td data-bbox="1005 689 1436 728"> </td> </tr> </tbody> </table> | Forward Action | Why Unresolved | How to resolve | | | | |
| Forward Action | Why Unresolved | How to resolve | | | | | | |
| | | | | | | | | |
| I. Other | <i>(To be filled out by the Validator)</i> | | | | | | | |

Requirement 4.2.16

| | | | |
|---|--|--|------------------------------|
| A. Requirement: | <i>The Local Partner should provide a stakeholder map to identify key communities, organizations, and local and national authorities that are likely to be affected by or have a stake in the project. The Local Partner is responsible for taking appropriate steps to inform these stakeholders about the project and seek their views, and secure approval where necessary.</i> | | |
| B. Guidance Notes for Validators | <ul style="list-style-type: none"> • Check that stakeholder mapping has been conducted in a participatory manner • Check whether a local stakeholder or well-being analysis has been conducted to identify socio-economic groupings in the communities • Check that relevant stakeholders have been informed about project, and approve of project. Ensure this is the case for a variety of stakeholders included within the stakeholder map, including local communities not included in the project, marginalised groups and relevant local authorities. | | |
| C. Findings (describe) | <i>The Local partner has conducted a stakeholder mapping where various stakeholders have been identified as shown in Part K of the ADD. During the field evaluation, interviewed stakeholders (e.g., government official and local community members, and project council members) indicated that they are aware (informed) of the project and that the local partner liaises with them regarding the project activities that are related to them. However, the information included in the ADD does not specify the name and contact of the stakeholders. The document includes general information about each stakeholder type but does not include detailed info.</i> | | |
| D. Conformance | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | CAR 05/23 <i>The ADD shall be updated and provided to the validation team, including all the available and updated information at the time of validation. Several</i> | | |

| | <p>important issues, not directly related to this requirement, have been identified during the visit that need corrective actions for compliance with The Acorn Framework and Methodology. These will need to be corrected:</p> <ul style="list-style-type: none"> • Part K:Stakeholders’ analysis shall be updated, identifying key stakeholders (public and private entities, communities, etc.) and including the required information by stakeholder in the corresponding table (Interest, Influence, Justification, Outcome, and Informed). • Part L: Reversal Risk Assessment to reflect the actual risk of logging by participants. Risk mitigation actions should be reviewed as well • Project boundary (project area, project participants, etc.) and all the nonconformances identified in this Validation Report related to the ADD. <p>See also NIRS 02/23</p> <p>Note: this CAR related with the ADD has been included here because is the first requirement where an ADD issue has been identified in the Validation template, but not because its relationship with the specific requirement. The Validation report does not have a specific section for nonconformities related with the ADD.</p> | | | | | | |
|---|--|----------------|----------------|----------------|--|--|--|
| F. Acorn’s Response (if applicable) | <i>(To be filled out by the Project Coordinator)</i> | | | | | | |
| G. Status (if applicable) | <i>Outstanding</i> | | | | | | |
| H. Forward Actions (describe, if applicable) | <p><i>(Please, delete table and write “None” if there were no Corrective Actions were identified or all Corrective Actions were closed)</i></p> <table border="1" data-bbox="491 1160 1433 1272"> <thead> <tr> <th data-bbox="491 1160 644 1234">Forward Action</th> <th data-bbox="644 1160 1007 1234">Why Unresolved</th> <th data-bbox="1007 1160 1433 1234">How to resolve</th> </tr> </thead> <tbody> <tr> <td data-bbox="491 1234 644 1272"></td> <td data-bbox="644 1234 1007 1272"></td> <td data-bbox="1007 1234 1433 1272"></td> </tr> </tbody> </table> | Forward Action | Why Unresolved | How to resolve | | | |
| Forward Action | Why Unresolved | How to resolve | | | | | |
| | | | | | | | |
| I. Other | <i>(To be filled out by the Validator)</i> | | | | | | |

Requirement 4.2.17, key concept 1.3, Table 4 extract

| | |
|------------------------|--|
| A. Requirement: | <p><u>4.2.17</u> <i>The Local Partner should coordinate and provide a business case, including a financial analysis, monitoring and implementation plan, at the start of the project.</i></p> <p><u>Key concept 1.3</u> <i>For the farmer, the increased annual income from both agricultural production and carbon sequestration needs to exceed the costs associated with the transition to agroforestry and the generation and trading of CRUs.</i></p> <p><u>Table 4 extract</u> <i>The Local Partner does not draw more than 10% of sales income for ongoing coordination, administration and monitoring costs. Exceeding this percentage is only possible in exceptional circumstances where justification is provided and Acorn formally approves a waiver.</i></p> |
|------------------------|--|

| | | | |
|---|---|-----------------------------|------------------------------|
| B. Guidance Notes for Validators | <p>The business plan will have been checked by Plan Vivo Foundation, however it is difficult to assess the appropriateness of some aspects remotely and without knowledge of local context. Therefore, the validation should request to see this business case and assess whether:</p> <ul style="list-style-type: none"> - Check business case is underwritten by agronomist(s) and community representatives through interviews. - Costs detailed in business plan (e.g. cost of seeds, labour etc.) are appropriate for the local context - Participants believe that the income they will receive from the project (direct and in-kind) will be enough for their activities to take place. | | |
| C. Findings (describe) | <p><i>Solidaridad Uganda has developed appropriately a business case (dated 11/15/2022) for the Agroforestry project as evidenced in Annex 5 of ADD. It is demonstrated that participants income will significantly increase as an outcome of the project. A review of financial system of the local partner indicated that the local partner had transferred CRUs money to beneficiary participants which is an additional source of income to farmers. A review of ADD and interview with local partner indicated that Solidaridad Uganda is entitled to receive 10% of the CRU's revenue, while farmers receive 80% and the 10% remaining pertains to ACORN.</i></p> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Requirement 4.2.18

| | |
|---|--|
| A. Requirement: | <p><i>The Local Partner should actively inform and involve participants about/in the decision-making process throughout the project, from design, to monitoring, to implementation, to field management, and to payments, by organizing regular project council meetings. Participants should actively contribute to the selection and design of activities, considering:</i></p> <ol style="list-style-type: none"> <i>a. Local livelihood needs and opportunities</i> <i>b. Local customs</i> <i>c. Land availability and tenure</i> <i>d. Food security</i> <i>e. Inclusion of marginalized groups</i> <i>f. Opportunities to enhance (agricultural) biodiversity</i> |
| B. Guidance Notes for Validators | Whether participants have been actively involved in the decision-making of the project may be determined through: |

| | | | | | | | |
|---|--|-----|-------------------------------------|-----|--------------------------|-----|--------------------------|
| | <ul style="list-style-type: none"> Records/minutes/photographs of community meetings and training workshops etc. Project staff and communities able to explain how communities/target groups were selected and involved in the development of the project and in the choice of activities Project staff able to demonstrate that they are familiar with the communities/target groups and able to interact with them easily through meetings facilitated during the validation Meetings held with specific target groups e.g. women, socially disadvantaged etc. <p>It may be useful to conduct a time-line exercise with communities to understand the planning process that has taken place.</p> | | | | | | |
| C. Findings (describe) | <i>The interviewed participants demonstrated diverse understanding of the decision-making process of the project activities with majority indicating that the promoter farmers are their representatives who pass project information to them. There was evidence (e.g., photograph during the distribution of seedlings) that meetings were held with farmers. During interviews with the farmers all of them indicated that their main contact person is the promoter farmer who represents them. Discussions are held in meetings where farmers are involved in decision making. They have general feeling that they are involved in the decision making either directly (during meetings) or through their representatives.</i> | | | | | | |
| D. Conformance | <table border="1"> <tr> <td>Yes</td> <td><input checked="" type="checkbox"/></td> <td>No</td> <td><input type="checkbox"/></td> <td>N/A</td> <td><input type="checkbox"/></td> </tr> </table> | Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> | N/A | <input type="checkbox"/> |
| Yes | <input checked="" type="checkbox"/> | No | <input type="checkbox"/> | N/A | <input type="checkbox"/> | | |
| E. Corrective Actions (describe) | None | | | | | | |
| F. Acorn's Response (if applicable) | N/A | | | | | | |
| G. Status (if applicable) | N/A | | | | | | |
| H. Forward Actions (describe, if applicable) | None | | | | | | |
| I. Other | N/A | | | | | | |

Requirements 4.2.19 & 4.2.20

| | |
|------------------------|---|
| A. Requirement: | <p><u>4.2.19</u> <i>The Local Partner shall be available to handle grievances and provide feedback mechanisms on the project design, in a transparent, fair and timely manner and should organize regular council meetings to provide participants and their local community with a setting in which they can raise any concerns or grievances about the project to the Local Partner.</i></p> <p><u>4.2.20</u> <i>The Local Partner should ensure that a proper grievance mechanism is developed, described in detail in the project documentation, communicated to the local communities and followed-up. A summary of grievances received, the</i></p> |
|------------------------|---|

| | | | |
|---|---|-----------------------------|------------------------------|
| | <i>manner in which these are dealt with and details of outstanding grievances shall be reported to an Acorn representative(s) within 35 working days. These grievances are detailed by Acorn in annual reports to the certifier.</i> | | |
| B. Guidance Notes for Validators | <p>This may be determined through checking:</p> <ul style="list-style-type: none"> - That the grievance mechanism is in place. E.g., if the states that it will create a box for submitting feedback, can it be found in an appropriate location? - Checking through interviews that project participants are aware of grievance and feedback mechanisms, and know how to access them, and are satisfied with these mechanisms - Check through interviews with relevant project staff that they have appropriate knowledge of the grievance mechanism process - Check project council meeting minutes for evidence of grievances being reported, and check whether these have been resolved and whether the resolution has been communicated to participants - Check whether feedback thus far from project participants has been incorporated into the project, and if not, whether there is a reasonable justification for this. | | |
| C. Findings (describe) | <i>The Local partner has put in place a grievance mechanism that involves use of phone text messages, airing of complaints during trainings. Grievance can be channeled to promoter farmers and local partner staff. Interviews with the sampled farmers indicated that their main contact for grievance handling is the respective promoter farmer. Some of the grievances that were noted had been documented in the project council meeting minutes and resolved.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Requirement 4.2.21

| | |
|---|---|
| A. Requirement: | <i>The Local Partner shall be responsible for the secure storage of project information, including project designs, business case details, proof of payments, records of participant events and monitoring results.</i> |
| B. Guidance Notes for Validators | <ul style="list-style-type: none"> • Check that Local Partner has stored this information safely, and that records can be produced when asked. • Are there appropriate back-up systems for important information? |
| C. Findings (describe) | <i>During the evaluation period, it was confirmed that all project information is secured, most of which is in digital (soft) form with backup.</i> |

| | | | |
|---|---|-----------------------------|------------------------------|
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 4.2.22 | | | |
|---|--|-----------------------------|------------------------------|
| A. Requirement: | <i>The Local Partner shall follow the Acorn monitoring plan as outlined in the Methodology and contribute to on-the-ground data collection, validation, and verification activities while coordinating the support of participants and local communities on this monitoring plan.</i> | | |
| B. Guidance Notes for Validators | Monitoring and reporting systems and capabilities may be determined through: <ul style="list-style-type: none"> • Staff and participating communities able to explain the monitoring system (how each of the indicators in the ADD will be monitored) • Records of any monitoring already undertaken e.g. baselines or other information • Visiting plots and watching Local Partner collect data on the ground, and assessing whether this is in keeping with procedures outlined in Acorn Methodology | | |
| C. Findings (describe) | <i>The local partner has provided an annual report (Annual Report Number: 01 Reporting Period: [06/2022 – 06/2023]) that includes baseline values where monitoring plan is in place and will be detailed in 3rd annual report. During this evaluation, it was not possible to watch local partner undertaking any of the monitoring activities. The validation team had access to Ground Truth Data collection plots and one subplot was measured during the validation exercise.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 4.2.23 | | | |
|---|--|-----------------------------|------------------------------|
| A. Requirement: | <i>The Local Partner should address and is expected to make efforts to provide equal opportunities to fill employment positions in the project for women and members of marginalized groups where job requirements are met or for roles where they can be cost-effectively trained.</i> | | |
| B. Guidance Notes for Validators | Check that women and members of marginalized groups have been given opportunities to be employed through: <ul style="list-style-type: none"> - Interviews with women participants - Presence or absence of women in project staff (if women only fill e.g. low level or part time roles, note this here) | | |
| C. Findings (describe) | <i>Solidaridad Uganda has given both women and men equal opportunities as evidenced by the composition of the key staff that are involved in the project where 2 out of 4 are women. The Local Partner has human resource (employment) policy and procedures that ensures equal opportunities to all involved in their operations.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Theme: Additionality

| Requirements 4.3.1, 4.3.2 & 5.1.1 | |
|--|--|
| A. Requirement: | <p><u>4.3.1</u> <i>Acorn projects shall demonstrate additionality at the start of the project intervention. Projects that wish to expand into a new country should reassess additionality prior to such expansion.</i></p> <p><u>4.3.2</u> <i>Acorn projects shall be additional, i.e. would not have been implemented without the additional revenues generated through the sale of CRUs. At minimum, the Local Partner shall demonstrate:</i></p> <p style="margin-left: 20px;"><i>a. Proof of regulatory surplus, meaning it is not required by any form of existing laws or regulations. Exceptions can be made for projects that support laws that are not enforced or commonly met in practice.</i></p> <p style="margin-left: 20px;"><i>b. Compliance with the Agroforestry Positive List requirements OR robust proof of at least one barrier as defined in the Acorn Additionality Assessment</i></p> |

| | |
|--|---|
| | <p><i>(Section 5.2). Please note that the Agroforestry Positive List can only be used as a standalone approach after separate approval of the Plan Vivo Foundation. Until then, projects are expected to demonstrate adherence to both criteria to prove applicability.</i></p> <p><i>The participant ensures project additionality and is aware that the project has a durability period of 20 years.</i></p> <p><u>5.1.1</u> <i>For any pre-existing agroforestry on a smallholder's land:</i></p> <ul style="list-style-type: none"> • <i>Agroforestry at the farm level has been implemented less than 5 years ago.</i> • <i>The participant confirms that previously sequestered CO₂ on the land has not yet been monetized.</i> • <i>The participant has received donor/grant funding for a significant part of their existing agroforestry practices.</i> |
| <p>B. Guidance Notes for Validators</p> | <p>The Local Partner should give opinion on whether:</p> <ul style="list-style-type: none"> • The project simply owes its existence to legislative decrees or to commercial land-use initiatives that are likely to be economically viable in their own right i.e. without payments for ecosystem services. • The project activities are common practice in the area in the absence of carbon finance. • Without project funding there are social, cultural, technical, ecological or institutional barriers that would prevent project activities from taking place. • Participants are aware that project has durability period of 20 years and what this entails regarding expectations around, and monitoring of, their trees. This can be achieved through interviews. • Agroforestry activities were implemented at the start of the project, 5 years prior to the start of the project, or more than 5 years prior. This can be achieved through interviews. If agroforestry activities were implemented 5 years prior to the start of the project: <ul style="list-style-type: none"> ○ How was this funded? ○ Was any of the CO₂ sequestered monetized? |
| <p>C. Findings (describe)</p> | <p><i>The local partner has kept abreast of the relevant national authorities (e.g., Ministry of Water and Environment) regarding the project. It is noted that the country does not prohibit the sale of Carbon credits and that the local partners' activities are within the regulations (updated NDC of Uganda 2022, National Forestry Policy 2001, National Forestry and Tree Planting Act 2003, National Adaptation Plan for the Agricultural Sector 2018, and National Climate Change Act, 2021). Interview with the local partner staff and farmers indicated that there has not been any compensation whatsoever on previously sequestered CO₂ on the farms.</i></p> <p><i>The participants are aware that the duration of the project is 20 years. Through interviews with farmers, it was evident that without the generation of additional income from the CRUs it would be difficult for them to successfully implement all the agroforestry project activities. Although some farmers have trees in their farms older than 5 years, the concept of agroforestry at the farms was introduced less than five years ago by the Local partner. Part C of the ADD includes the additionality assessment, with the positive list and the</i></p> |

| | | | |
|---|--|-----------------------------|------------------------------|
| | <i>barrier analysis (Financial and Technical barriers). During the interviews with the different stakeholders and during the visit to the farms, no evidence was gathered to confirm that the project does not fulfill the additionality requirement and that the Additionality Assessment was not accurate.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Theme: Project baselines

Sub-theme: carbon baseline

| Requirements 4.4.1, 4.4.2 & 4.4.4 | |
|---|--|
| A. Requirement: | <p><u>4.4.1</u> <i>The Local Partner should describe the current land use and habitat species within a project area, and explain how these are most likely to change over a period of ten years without the project intervention.</i></p> <p><u>4.4.2</u> <i>As part of the carbon baseline, project areas should identify species with a high local environmental and social conservation value and describe how these species are likely to be affected by the project intervention, and how these effects are monitored. The conservation value of species can be determined by local Indigenous knowledge and/or by referring to the IUCN red list or the Forest Stewardship Council.</i></p> <p><u>4.4.4</u> <i>All land within the project area should be either cultivated land or degraded at the start of the project intervention (i.e. baseline).</i></p> |
| B. Guidance Notes for Validators | <p>Through visiting site, determine whether description of current land use and habitat species within ADD is an accurate representation of the situation on the ground. Also confirm that the project areas are/were cultivated land or degraded at the start of the project intervention.</p> <p>Through either own expertise, conversations with an appropriate expert of the region, and/or conversations with local community members, identify whether any of high local environmental and social conservation value have been missed from the ADD.</p> |

| | | | |
|---|--|-----------------------------|------------------------------|
| C. Findings (describe) | <p><i>In the ADD, the Local Partner has provided a description of land use and habitat species within the project area and how this will be affected by the project. The information provided in the ADD in terms of current land use and habitat was sufficiently correct as confirmed during the field evaluation. The Local Partner has not identified any species of high local environmental and social conservation value in the project area. As indicated in the ADD, the Local Partner intends to work with the Local government structures in the monitoring of high local environmental and social conservation values species whenever they are sighted. All farmers the in the sampled lands confirmed that the project activities are carried out in areas that have been under cultivation.</i></p> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Sub-theme: project baseline

| Requirement 4.4.7 | |
|---|---|
| A. Requirement: | <p><i>In addition to the carbon baseline, a project baseline should be provided by Local Partners on a project level at the start of a project intervention. This project baseline should describe the current socioeconomic conditions and explain how these conditions are most likely to develop over time (positively and/or negatively) as a result of the project intervention.</i></p> |
| B. Guidance Notes for Validators | <p>Discuss with project staff and communities to understand how the baseline assessment was conducted and how the socio-economic monitoring plan developed out of this. Assess in particular:</p> <ul style="list-style-type: none"> • Whether the livelihoods indicators can effectively monitoring socio-economic changes taking place • The extent to which women, disadvantaged people and other social groups have been involved project processes and whether the selected indicators will enable impacts on them to be determined <p>Whether any groups in the community are likely to be adversely affected by the project and whether there are any mitigation measures in place to address this. If so, are the mitigation actions appropriate and understood by relevant people?</p> |
| C. Findings (describe) | <p><i>A review of the ADD (Part E) indicates that the local partner conducted a baseline assessment of the project. Current socioeconomic status is described and how the project intervention is expected to positively/negatively impact this.</i></p> |

| | | | |
|---|---|-----------------------------|------------------------------|
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Theme: Carbon benefits

Sub-theme: Leakage

| Requirements 4.6.1 & 4.6.2 | |
|---|--|
| A. Requirement: | <p><u>4.6.1</u> <i>All Acorn projects should identify potential sources of negative leakages and the location(s) where this leakage may occur. See the leakage assessment in Section 5.5.</i></p> <p><u>4.6.2</u> <i>Where leakage is likely to be significant, a specific leakage mitigation and monitoring plan should be established and a conservative adjustment factor should be applied to the CRU calculations according to the Methodology.</i></p> |
| B. Guidance Notes for Validators | <p>Check the listed sources of leakage and, by comparing against discussions with local experts, the Local Partner and participants, comment on the appropriateness of the:</p> <ul style="list-style-type: none"> ○ Sources of leakage listed and their perceived significance. Is the leakage adjustment factor (AdjL) therefore appropriate for the level of leakage risk? ○ Mitigation measures. Have they already started? ○ The understanding of the importance of addressing leakage amongst project participants |
| C. Findings (describe) | <i>The local partner has analyzed potential leakages and concluded that no major negative leakages are expected during the project lifespan. Increase in shade trees may affect yields of other crops such as beans. In this case, farmers may be forced to change the type of crop or cultivate beans in other areas of the farm. Some project participants rear livestock at small-scale level in their homesteads. During the field evaluation, it was noted that there is no farmers' activity that was likely to be displaced outside the project area.</i> |
| D. Conformance | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None |

| | |
|---|--|
| F. Acorn's Response (if applicable) | <i>(To be filled out by the Project Coordinator)</i> |
| G. Status (if applicable) | <i>(Does the validator consider the CAR/PCAR and/or NIRs "Closed", "Outstanding" or "converted to FAR"?)</i> |
| H. Forward Actions (describe, if applicable) | None |
| I. Other | <i>(To be filled out by the Validator)</i> |

Sub-theme: Double-counting

| Requirement 4.7.2 | |
|---|---|
| A. Requirement: | <i>An Acorn project shall not be incorporated by any other accounting program (e.g. compliance, voluntary or national GHG program) unless upon Acorn approval and with official agreement that demonstrates that no double counting is taking place.</i> |
| B. Guidance Notes for Validators | Check the possibility of double counting from other accounting programs through discussions with local experts, the Local Partner and other projects (including any national or regional level GHG coordination unit). |
| C. Findings (describe) | <i>Interview with project staff and sampled participants indicated that the project is not incorporated by any other accounting program. Review of email correspondence between local partner staff and other carbon projects in the region confirmed that Solidaridad Uganda is taking measures to ensure that there is no double counting that is taking place.</i> |
| D. Conformance | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None |
| F. Acorn's Response (if applicable) | N/A |
| G. Status (if applicable) | N/A |
| H. Forward Actions (describe, if applicable) | None |
| I. Other | N/A |

Sub-theme: Reversal risk

| Requirement 4.9.2 | |
|------------------------|--|
| A. Requirement: | <i>Acorn projects should review their reversal risks by making use of the reversal risk assessment (see Annex 7.8), and high-risk areas should be mitigated with appropriate actions and be monitored closely. At least every five years, Local Partners should reevaluate their reversal risks and report this to Acorn, who again submits this to the certifier for oversight.</i> |

| B. Guidance Notes for Validators | <p>Through interviews with Local Partner and local experts, assess whether the:</p> <ul style="list-style-type: none"> • Risk levels assigned in the <i>reversal risk assessment</i> are appropriate. • Mitigation measures proposed are likely to be effective and implemented. Have they already started? • Monitoring plans associate with risk mitigation are appropriate and likely to be implemented. <p>Is the Local Partner aware that the risk assessment must be recompleted every 5 years?</p> | | | | | | | | |
|---|--|--|------------------------------|----------------|----------------|----------------|--|--|--|
| C. Findings (describe) | <p><i>The local partner has conducted a reversal risk assessment as included in the ADD (Part L: Reversal Risk Assessment) where in each project phase drivers behind reversal risk have been identified, a risk level assigned, and a justification provided. A review of the reversal risk assessment in the ADD indicates that all identified risks were assigned a risk level of low apart from the risk of Change of land ownership and coverage, and Waning or short-lived local partner commitment. Mitigation actions have been proposed for these two risk types. Although the logging risk has been identified as low, 3 of the 12 visited farms indicated that they will harvest (log) the trees as soon as they mature.</i></p> <p><i>Interview with local partner staff indicated that they are aware that the risk assessment must be completed every 5 years.</i></p> | | | | | | | | |
| D. Conformance | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> | N/A <input type="checkbox"/> | | | | | | |
| E. Corrective Actions (describe) | <p>NIRS 02/23 <i>Part L (Reversal Risk Assessment) of the ADD shall be updated to reflect the actual risk of logging by participants. Risk mitigation actions should be reviewed as well (see also CAR 05/23).</i></p> | | | | | | | | |
| F. Acorn's Response (if applicable) | <p><i>(To be filled out by the Project Coordinator)</i></p> | | | | | | | | |
| G. Status (if applicable) | <p><i>Outstanding</i></p> | | | | | | | | |
| H. Forward Actions (describe, if applicable) | <p><i>(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)</i></p> <table border="1" data-bbox="491 1507 1433 1619"> <thead> <tr> <th data-bbox="491 1507 643 1581">Forward Action</th> <th data-bbox="647 1507 1007 1581">Why Unresolved</th> <th data-bbox="1011 1507 1433 1581">How to resolve</th> </tr> </thead> <tbody> <tr> <td data-bbox="491 1588 643 1619"> </td> <td data-bbox="647 1588 1007 1619"> </td> <td data-bbox="1011 1588 1433 1619"> </td> </tr> </tbody> </table> | | | Forward Action | Why Unresolved | How to resolve | | | |
| Forward Action | Why Unresolved | How to resolve | | | | | | | |
| | | | | | | | | | |
| I. Other | <p><i>(To be filled out by the Validator)</i></p> | | | | | | | | |

Theme: Data handling

| Requirement 4.10.1 | |
|---------------------------|--|
| A. Requirement: | <p><i>All project participants should give permission to share (provide and receive) data relevant for the project (e.g. name and GPS coordinates), either via the Local Partner or directly with Acorn. A participant's consent is provided at the start of a project intervention in a new area.</i></p> |

| | | | |
|---|--|-----------------------------|------------------------------|
| B. Guidance Notes for Validators | Check through interviews with participants, and participant consent forms (currently can be found in the “TEMPLATE FARMERS AGREEMENT AND REQUIREMENTS REGARDING SMALLHOLDER FARMERS’ CONSENT” document), that participants have given permission for their data to be shared and are aware of what it is being used for. | | |
| C. Findings (describe) | <i>Interview with sampled participants and review of signed consent forms indicated that participants have given Solidaridad Eastern and Central Africa Expertise Centre (Solidaridad Uganda) permission to share their information relevant for the project with Rabobank (Acorn). Although the forms are in English, participants confirmed through interview that they have agreed that their information can be used by the local partner.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn’s Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

Theme: Local partner eligibility checklist

| Requirement 5.1.1 | |
|---|--|
| A. Requirement: | <p><i>The Local Partner has a strong in-country presence and the respect and experience required to work effectively with local participants and their communities.</i></p> <p><i>The Local Partner is capable of negotiating and dealing with government, local organizations and institutions.</i></p> |
| B. Guidance Notes for Validators | <p>Assess whether Local Partner has experience and respect of communities through:</p> <ul style="list-style-type: none"> - Ability to facilitate meetings with project participants with ease - Interviews with project participants show that Local Partner is well known and respected in the project area <p>Assess whether Local Partner can deal with government and other organisations through:</p> <ul style="list-style-type: none"> - Assess officials’ views of the Local Partner through interviews with officials from government and other local organisations - Asking to see relevant documentation from government showing support of the project and ability to sell CRUs |
| C. Findings (describe) | <i>A review of the profile of Solidaridad Eastern and Central Africa (of which Solidaridad Uganda forms part) indicates that the local partner has in country</i> |

| | | | |
|---|---|-----------------------------|------------------------------|
| | <p><i>presence and the capacity to negotiate with governments and local institutions. This is confirmed through the various projects in which Solidaridad is involved in the region.</i></p> <p><i>Interviews with the participants indicated that the local partner is considerate and has respect while dealing with the local communities. In the sampled areas, the local partner has engaged staff, who were from the local region, to work with the promoter farmers and the community. The local partner has 9 years of experience in the project area, where has implemented programs such as Coffee Resilience in East Africa, Climate Heroes.</i></p> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 5.1.1 | | | |
|---|--|-----------------------------|------------------------------|
| A. Requirement: | <i>The Local Partner has a solid understanding of local policies and can confirm that the country's policy allows individual CRUs to be sold.</i> | | |
| B. Guidance Notes for Validators | - Local Partner can name and understand relevant policies including country's Nationally Determined Contribution (NDC) | | |
| C. Findings (describe) | <i>A review of ADD and interview with local partner representative indicated that the local partner understands local policies related to carbon credits e.g., the Updated Nationally Determined Contribution (NDC) for Uganda (2022).</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |

| Requirement 5.1.1 | | |
|---|--|--|
| A. Requirement: | <i>The Local Partner can provide reliable data (i.e. GPS polygons, phone numbers, other KYC data).</i> | |
| B. Guidance Notes for Validators | Check whether data is available upon request. | |
| C. Findings (describe) | <i>Solidaridad Uganda provided GPS polygons and phone numbers of the participants. For instance, the provided polygons corresponded to the participants as evidenced in the sampled farms, although 2 out of 12 were not accurate in terms of size. Sampled telephone numbers provided corresponded to the participants.</i> | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | |
| F. Acorn's Response (if applicable) | N/A | |
| G. Status (if applicable) | N/A | |
| H. Forward Actions (describe, if applicable) | None | |
| I. Other | N/A | |

| Requirement 5.1.1 | | |
|---|--|--|
| A. Requirement: | <i>The Local Partner recognizes that the participant's involvement in the project is entirely voluntary.</i> <i>The Local Partner recognizes that participants own the carbon benefits of the project intervention.</i> | |
| B. Guidance Notes for Validators | Interviews with Local Partner to assess whether they understand the nature of the participant's involvement in the project. | |
| C. Findings (describe) | <i>Interviews with local partner representative indicated that Solidaridad Uganda is aware and respects the fact that the participants' involvement in the project is voluntary. The participants own the carbon benefits and are entitled to 80% of the proceedings from sale of CRUs, as indicated in the Participant Agreement.</i> | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | |
| F. Acorn's Response (if applicable) | N/A | |
| G. Status (if applicable) | N/A | |
| H. Forward Actions (describe, if applicable) | None | |

| | |
|----------|-----|
| I. Other | N/A |
|----------|-----|

| Requirement 5.1.1 | | |
|---|--|---|
| A. Requirement: | <i>The Local Partner is able to collect and provide proof of participant's identity.</i> | |
| B. Guidance Notes for Validators | Check that documentation is available upon request that can provide proof of identity. | |
| C. Findings (describe) | <i>During the farm evaluations not all farmers were able to provide proof of their identity to the validation team. Although the local partner had provided project identity card, (a specific card created by Solidaridad Uganda for each farmer onboarded in the project) it was not fully possible to confirm the identity during the validation. However, interviews with farmers and local partner indicated that participants identity information is available, but this information was not provided during the field visit.</i> | |
| D. Conformance | Yes <input type="checkbox"/> | No <input checked="" type="checkbox"/> N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | NIRS 03/23 <i>Local partner is required to provide identity proof of the sampled participants.</i> | |
| F. Acorn's Response (if applicable) | <i>(To be filled out by the Project Coordinator)</i> | |
| G. Status (if applicable) | <i>Outstanding</i> | |
| H. Forward Actions (describe, if applicable) | <i>(Please, delete table and write "None" if there were no Corrective Actions were identified or all Corrective Actions were closed)</i> | |
| | Forward Action | Why Unresolved |
| | | |
| I. Other | <i>(To be filled out by the Validator)</i> | |

| Requirement 5.4 | |
|---|---|
| A. Requirement: | <i>Sample size for a project baseline assessment [for socio-economic and biodiversity indicators] equals 1% of the participants, with a minimum sample size of thirty participants and a maximum of one hundred participants per project.</i> |
| B. Guidance Notes for Validators | Request data that demonstrates the number of participants interviewed for the socio-economic and biodiversity indicators baseline. |
| C. Findings (describe) | <i>The local partner conducted a baseline assessment for 100 farmers out of 8623 that were registered at the time of the baseline assessment. Interview with local partners staff and review of collected information confirmed that the assessment was conducted. At the moment of validation the total number of participants was 40,316 and the 1%, in this case, is 403. However, the</i> |

| | | | |
|---|--|-----------------------------|------------------------------|
| | <i>requirement is fulfilled with 100 samples, as this is the maximum sample size required.</i> | | |
| D. Conformance | Yes <input checked="" type="checkbox"/> | No <input type="checkbox"/> | N/A <input type="checkbox"/> |
| E. Corrective Actions (describe) | None | | |
| F. Acorn's Response (if applicable) | N/A | | |
| G. Status (if applicable) | N/A | | |
| H. Forward Actions (describe, if applicable) | None | | |
| I. Other | N/A | | |